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Canadian Farm Income Program

Supplementary Schedules for Non-NISA Participants

2 0 0 2

Program Year

Canada



Government of
Saskatchewan

Manitoba



New Brunswick
Nouveau Brunswick

NOVA SCOTIA



GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR



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Introduction

The *Supplementary Schedules for Non-NISA Applicants* are mandatory schedules that must be completed by CFIP applicants who do not participate in the Net Income Stabilization Account (NISA) program. The information requested on these schedules allows CFIP to calculate the claim year program margin, as well as to obtain additional information on partnerships and corporations that are applying to CFIP.

Important Information

- **All non-NISA applicants** must complete *Part 7 - Claim Year Income*, and *Part 8 - Claim Year Expenses*. A copy of the Statement of Farming Activities (T2042 for individual applicants) or Financial Statement (corporate applicants) for the claim year must be attached with Parts 7 and 8.
- **Partners** in a partnership must also complete *Part 9 - Partnership Information*. Each partner in a partnership must complete a separate copy of all applicable supplementary schedules, reporting 100% of the partnership's income and expense information.
- **Corporations and co-operatives** must also complete *Part 10 - Shareholder / Member Information*.
- **Multiple Operations:** If you are involved in multiple farming operations, assign a number to each operation and complete a separate copy of all applicable supplementary schedules for each operation.

Important Information (cont'd)

Applicants must complete and submit all applicable supplementary schedules and supporting documentation with their CFIP 2002 application on or before the application deadline of **October 1, 2003**. For CFIP purposes, supplementary schedules do not constitute an adjustment to the CFIP application.

Submit completed applications to:

CFIP
P.O. Box 1816 Station Main
Winnipeg, Manitoba
R3C 3R1

For further assistance with any of the supplementary schedules, refer to:

- **the CFIP toll-free information line:**
1-888-343-1064 (English)
1-888-592-4314 (French)
- **the CFIP website:**
<http://www.agr.gc.ca/cfip> (English)
<http://www.agr.gc.ca/pcra> (French)

Part 7 Claim Year Income

Part 7 of the application is used to provide a breakdown of the income you received in your 2002 fiscal year. Transfer information from your 2002 Statement of Farming Activities or 2002 Financial Statement.

Commodity Sales and Program Payments:

Provide an itemized breakdown of each source of income and the amount you received in your 2002 fiscal year. Use the NISA Commodity Code and Program Payment List on Pages 3 to 6 of this package to assign the appropriate code to each income item.

Under this heading, you must also indicate any crop insurance payments or any provincial program payments (as listed in the Provincial Payments Table on Page 3 of the *CFIP Guide to Completing the Forms*) that you received in your 2002 fiscal year.

Other farming income: Transfer amounts for each line from your Statement of Farming Activities or Financial Statement. Please provide an itemized breakdown of all income items listed as "Other Income (Line 9600 of your T2042). Also, if you received an AIDA or CFIP payment in your 2002 fiscal year, enter the amount received on this Part on Line 9544 - Disaster assistance and program payments.

Part 8 Claim Year Expenses

Part 8 of the application is used to provide a breakdown of the expenses you incurred in your 2002 fiscal year. Transfer information from your Statement of Farming Activities or Financial Statement.

Under the appropriate expense heading, indicate the amounts incurred in your 2002 fiscal year. Where necessary, use the NISA Commodity Code and Program Payment List on Pages 3 to 6 of this package to assign the appropriate code to each expense item.

Part 9 Partnership Information

Complete Part 9 if you are reporting income and expenses as part of a partnership. Provide the names of all other partners, their percentage share of the partnership, and their Social Insurance Numbers (SIN) (or Business Numbers (BN) if the shareholder is a corporation). If another partnership is a partner, report the beneficial ownership of each individual member. If there are more than five partners, attach a separate list with the partners' names, percentage share, and SIN (or BN).

Example: The Fred and Mary Smith Partnership (a 50 / 50 partnership) owns 60% of the Sunny Skies Partnership. Therefore, Fred and Mary Smith would each have a 30% beneficial ownership in the Sunny Skies Partnership.

Part 10 Shareholder/Member Information

Complete Part 10 if you are applying as a corporation or a co-operative. Transfer information from your Statement of Share Capital.

If you are applying as a corporation, indicate the total number of outstanding (voting and non-voting) common shares held by all shareholders. If you are applying as a co-operative, indicate the total number of members in the co-operative.

Enter the name, SIN, and number of shares held by each shareholder / member who actively participated in the day-to-day farming operations of the corporation / co-operative. If the corporation / co-operative has more than ten shareholders / members, attach a separate list of the shareholders' / members' names and SINs.

NISA Commodity Code List

GRAINS, OILSEEDS, AND SPECIAL CROPS	CODE	GRAINS, OILSEEDS, AND SPECIAL CROPS	CODE	EDIBLE HORTICULTURE	CODE
Barley (seed)	003	Straw	267	Peaches	094
Barley (feed)	018	Sugar Beets (including molasses)	268	Pears	095
Beans (dry edible)	004	Sunflowers	054	Plums	096
Borage	006	Tobacco	269	Prunes	097
Buckwheat	007	Triticale	055	Herbs and Spices	
Canadian Wheat Board Payments	002	Vegetable Seed (seed production only)	051	Anise	101
Canary Seed	008	Wheat (seed)	056	Basil	102
Canola	010	Wheat (feed)	021	Caraway Seed	103
Chick Peas/Garbanzo Beans	023			Chives	104
Corn (seed)	011	EDIBLE HORTICULTURE		Cilantro	105
Corn (feed)	019	Apples & By-Products	060	Comfrey	106
Faba Beans	012	Berries		Coriander	107
Field Peas (seed)	013	Black/Red Currants	065	Dill	108
Field Peas (feed)	022	Blackberries	066	Evening Primrose	109
Flaxseed	014	Blueberries	067	Fennel	110
Forage (including pellets, silage)	264	Cranberries	068	Fenugreek	111
Forage Seed	015	Gooseberries	069	Fresh Herbs	112
Grain (pellets, screenings, silage)	039	Loganberries	070	Garlic	113
Hemp	030	Raspberries	071	Ginseng	114
Lathyrus	040	Saskatoon Berries	072	Marjoram	115
Lentils	041	Strawberries	073	Mint	116
Lupins	042	Tame Elderberries	074	Monarda	117
Millet	043	Fruit		Oregano	118
Mustard Seed	044	Fruit Juice (except apple)	081	Parsley	119
Oats (seed)	045	Grapefruit	082	Pepper	120
Oats (feed)	020	Grapes	083	Rosemary	121
Oilseed Radish	038	Kiwi Fruit	084	Sage	122
Prepared Feed & Protein Supplements	046	Lemons	085	Salsify	123
Quinoa	047	Oranges	086	Scorzonera	124
Rice	048	Watermelon	087	Summer Savory	125
Rice, Wild	270	Wine (except apple)	088	Tarragon	126
Rye	049	Fruit - Tender		Thymol	127
Safflower	050	Apricots	091	Watercress	128
Soybeans, incl. canatto, nato (seed)	053	Cherries (sweet, sour)	092	Medicinal Herbs	145
Soybeans, incl. canatto, nato (feed)	057	Nectarines	093	Borage (herb)	146

NISA Commodity Code List

EDIBLE HORTICULTURE	CODE	VEGETABLES - FIELD FRESH	CODE	VEGETABLES - FIELD PROCESSING	CODE
Mushrooms	131	Radish	193	Pumpkin	302
Nuts (all)	140	Rhubarb	194	Red Beets	303
Potatoes and By-products	147	Rocket	195	Snap Beans	228
Potatoes (for potato chips)	148	Romaine Lettuce	196	Soldier Beans	229
Potatoes (feed)	149	Rutabagas	197	Squash	304
VEGETABLES - FIELD FRESH		Shallots	198	Sweet Corn	305
Artichokes	160	Snap Beans	199	Stevia	230
Asparagus	161	Spanish Onions	200	Tomatoes	231
Beets	162	Spinach	201	Wax Beans	306
Bok Choi	163	Squash	202	VEGETABLES - GREENHOUSE	
Broccoflower	164	Sweet Corn	203	Cherry Tomatoes	233
Broccoli	165	Sweet Peas	204	Cucumbers	234
Brussel Sprouts	166	Sweet Potatoes / Yams	205	Lettuce	235
Cabbage (green, red)	167	Swiss Chard	206	Peppers	236
Cantaloupe	168	Tomatoes	207	Tomatoes	237
Carrots	169	Turnips	208	NON-EDIBLE HORTICULTURE	
Cauliflower	170	Vegetable Marrow	209	Bedding Plants	132
Celery	171	Wax Beans	210	Flowers & Ornamental Foliage	133
Chinese Cabbage	172	Weeds (edible)	211	Fruits & Vegetables (non-edible)	134
Chinese Vegetables	173	Witloof Chicory	212	Shrubs	136
Collards	174	Zucchini	213	Sod (peat moss based)	137
Cucumbers	175	VEGETABLES - FIELD PROCESSING		Sod (mineral based)	141
Egg Plant	176	Adzuki Beans	216	Trees (cultivated Christmas)	138
Endive	177	Baby Carrots	217	Trees (fruit and ornamental)	139
English Cucumbers	178	Broad Beans	218	POULTRY	
Fiddleheads	179	Cabbage (for coleslaw only)	297	Chickens	
Flowers (edible)	180	Cabbage	298	Pullets for meat production	360
Horseradish	181	Carrots	219	Broilers	361
Kohlrabi	182	Cauliflower	299	Roasters	362
Leeks	183	Chick Peas / Garbanzo Beans	220	Pullets for egg production	365
Lettuce	184	Cucumbers	300	Chicken Eggs	
Melons	185	Gherkins	221	Eggs from purchased pullets	363
Mustard Leaves	186	Green Beans	222	Eggs from purchased chicks	364
Onions	187	Green Peas	223	Commercial game birds	336
Onions (yellow seeded)	188	Jacob Beans	224	Ducks (including eggs)	332
Onion Sets	189	Lima Beans	225	Geese (including eggs)	333
Parsnip	190	Mung Beans	226	Turkeys	334
Peppers (red, green, or sweet)	191	Okra	227	Turkey Eggs	342
Pumpkins	192	Peppers	301		

NISA Commodity Code List

CATTLE AND CALVES (including hides)	CODE	SHEEP AND LAMBS	CODE	OTHER COMMODITIES	CODE
Slaughter Cattle		Slaughter Lambs		Bees and Bee By-Products	311
				Leaf Cutter Bees	312
Cattle Raised from Birth	702	Ewes and Rams	734	Dogs	313
Cows and Bulls	706	Lambs Raised from Birth	730	Donkeys / Mules	367
Grain Fed Veal	704	New Crop Lambs (less than 85 lbs)	732	Dulse	314
Purchased Cattle	700	Purchased Feeders	728	Exotic Birds / Game	368
Feeder Cattle		Feeder Lambs	736	Fish meal	263
Cattle Raised from Birth	710	Purebreds		Groundhogs / Hedgehogs	369
Purchased Cattle	708	Purebred Sheep & Lambs (Max. \$70 / head)	738	Honey	129
Calves		Purebred Sheep & Lambs (sales in excess of \$70 / head)	740	Horses (including hides)	316
Calf Sales (excluding purebreds)	712	Sheep and Lamb Purchases	763	Kenaf	317
Bull Semen, Cattle Embryos	712	OTHER RED MEATS (including hides, velvet, and pelts)		Manure	318
Non-Purebred Breeding Stock (sold for breeding purposes)	712	Buffalo / Bison	350	Maple Products	130
Purebreds		Commercial Game Animals	351	Milk and Cream (cattle)	319
Purebred Cattle (Max. \$1000 / head)	714	Deer	352	Ostriches / Rheas (including eggs)	337
Purebred Cattle (sales in excess of \$1000 / head)	716	Elk	353	Peat Moss	321
Purchases		Goats	354	Pheasants (including eggs)	338
Cattle and Calf Purchases	762	Llamas	355	Pregnant Mare Urine (PMU)	322
Bull Semen and Cattle Embryo Purchases	762	Rabbits	356	Ranch Fur	238
		Swine / Hogs	341	Wood	259
				Wool	328

NISA Program Payment Code List

PROGRAM PAYMENT	CODE
Crop/Hail Insurance	
Grains, Oilseeds, and Special Crops	401
Edible Horticulture Crops	402
Non-Edible Horticulture Crops	470
Other Commodities	463
Dairy Subsidies	435
Grape Acreage Reduction Program	
Acreage Payment for Removal of Vines	409
Green Plan, Farm-Based Program	
Permanent Cover Practices	466
Gross Revenue Insurance Program (GRIP)	
Grains, Oilseeds, and Special Crops	410
Edible Horticulture Crops	411
Non-Edible Horticulture Crops	474
Industry Transition Assistance Fund	478
Livestock Feed Insurance Program	412
Potato Virus Y Necrotic Strain Compensation (PVYN)	417
Transitional Financial Assistance Program (TFA)	427
Waterfowl/Wildlife Damage Compensation	
Grains, Oilseeds, and Special Crops	418
Horticulture	419
Other Commodities	425

Rules for

Name of Applicant: _____ Operation #

For this application, are you applying for CFIP as:

Enter Trust Account Number

Indicate your province of main farmstead: _____ Indicate your province of main residence: _____

Indicate the method of accounting you use to file your income tax: ☐ 1 - accrual ☐ 2 - cash

Cultivated: ☐

Part 7 Claim Year Income

Note: For non-NISA applicants only.

- Enter the applicable code for each entry on the form. The Commodity List and Program Payment List included on Pages 3 to 6 of the *CFIP Supplementary Package for Non-NISA Participants* lists the codes for commodities and program payments as applicable for the NISA program.
- Round off all amounts to the nearest dollar.

[illegible]

Other Farming Income	Line	Amount
Disaster assistance and program payments	9544	
Resales, rebates for allowable expenses	9574	
Resales, rebates for non-allowable expenses	9575	
Agricultural contract work	9601	
Patronage dividends	9605	
Interest	9607	
Gravel	9610	
Trucking (farm related only)	9611	
Resales of commodities purchased	9612	
Leases (gas, oil well, surface, etc.)	9613	
Machine rental	9614	
Other (specify)	9600	
Other program payments	9540	
Total:		

CFIP 2002 Supplementary Schedules for Non-NISA Applicants

Part 8 Claim Year Expenses

Note: For non-NISA applicants only.

- Round off all amounts to the nearest dollar.

[illegible][illegible]

Other Allowable Expenses	Code	Amount
Containers, twine	9661	
Fertilizer and lime	9662	
Pesticides	9663	
Crop insurance premiums	9665	
Veterinary fees, medicine, A.I. fees	9713	
Minerals and salts	9714	
Machinery (repairs, licenses, insurance)	9760	
Machinery (gasoline, diesel fuel, oil)	9764	
Advertising, marketing costs	9792	
Building and fence repairs	9795	
Agricultural contract work	9798	
Electricity	9799	
Freight and trucking	9801	
Heating fuel	9802	
Other insurance premiums	9804	
Memberships/subscriptions fees	9807	
Office expenses	9808	
Legal and accounting fees	9809	
Salaries (other than spouse or dependants)	9815	
Salaries paid to dependants	9816	
Salaries paid to spouse	9828	
Motor vehicle expenses	9819	
Small tools	9820	
Soil testing	9821	
Storage/drying	9822	
Licenses/permits	9823	
Telephone	9824	
Other (specify)	9897	
	Total:	

[illegible]

Total:

CFIP 2002 Supplementary Schedules for Non-NISA Applicants

Name of Applicant: _____ Operation # ☐

Part 8 Claim Year Expenses (cont'd) Note: For non-NISA applicants only.

Other Items	Code	Amount	Other Items	Code	Amount
Gross farming income	9959		Optional inventory adjustments (current yr)	9941	
Total farming expenses	9968		Mandatory inventory adjustments (current yr)	9942	
Net farming income (loss) before adjustments	9969		Net farming income (loss) after adjustments	9944	
			Net farming income (loss)	9946	

Part 9 Partnership Information Note: For non-NISA applicants only.

Partnership Name: _____

Name of Applicant	% Share	Social Insurance Number	Business Number (if a corporation)

Name of Partner(s)	% Share	Social Insurance Number	Business Number (if partner is a corporation)

Part 10 Shareholder / Member Information Note: For non-NISA applicants only.

Name of Shareholder / Member	Social Insurance Number	Number of Common Shares per Shareholder	855

Total number of outstanding common shares in the corporation: 854

Complete this Schedule only if you do not participate in the NISA program.



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